IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRTY FIRST DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

**THE HON'BLE MR JUSTICE BILAL NAZKI**

**and**
**THE HON'BLE MR JUSTICE S.ANANDA REDDY**

**WRIT PETITION NO : 18592 of 1996**

Between:

M/s.Hindustan Flurocarbons Ltd., (A Govt.of India Undertaking),

Regd.Office at 1402, Babukhan Estate), Basheerbagh, Hyderabad,

Rep. by its Dy.Manager.

**..... PETITIONER**

AND

1. The State of A.P., rep. by its Secretary (Revenue),

Secretariat, Hyderabad.

2. The Mandal Revenue Inspector, Sangareddy, Medak District.

**.....RESPONDENT(S)**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ, order or Direction more particularly one in the nature of Writ of Mandamus declaring the proceedings of 2nd respondent herein in No.MRI/X/96/95, dt. /7.96 as illegal, unconstitutional, violative of the provisions of Act 14 of 1963 and to declare the provisions of the A.P.NALA Act, 1994, as unconstitutional confiscatory in nature and violative of Articles 14 and 19(1)(g) of the Constitution of India.

**Counsel for the Petitioner:MR.E.KALYAN RAM, Advocate.**

**Counsel for the Respondents : SPL GP FOR TAXES**

**The Court made the following :**

ORDER : (Per Sri Bilal Nazki, J)

Petitioner has challenged the amendment by Act 8 of 1994 to the Andhra Pradesh Non-Agricultural Lands Assessment Act, 1963 (hereinafter referred to as “the Act”) on various grounds.

This Act has already been upheld by the Supreme Court in the judgment reported in ***Federation of A.P.Chambers of Commerce and Industry v.State of Andhra Pradesh.*** The Supreme Court has, however, made it clear that under the Act, only the land, which is actually in use for industrial purpose, is taxable. Therefore, learned counsel for petitioner submits that even on that count, the impugned notice was bad. We cannot appreciate such an argument, because there are no pleadings as to what part of the land was put to agricultural use and what part was put to industrial use. Since the Act was challenged and the same has already been upheld, we dismiss the writ petition.

However, if the petitioner makes a representation to the respondents regarding his grievances, second respondent may consider the same, in accordance with law laid down by the Supreme Court. No costs.

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(BILAL NAZKI, J)

31st August, 2004.

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(S.ANANDA REDDY, J)

ajr

To

1 The State of A.P., rep. by its Secretary (Revenue), Secretariat, Hyderabad.

2. The Mandal Revenue Inspector, Sangareddy, Medak District.

3 Two C.Cs. to the special GP for Taxes, High Court buildings,

Hyderabad (O.U.T)

4 Two C.D. copies.